



# Instructions For NO<sub>x</sub> Allowance Deduction

*The NO<sub>x</sub> Allowance Deduction Form may be used to identify the allowances to be deducted for annual compliance. If you choose not to submit this form, allowances will be deducted on a first-in, first-out (FIFO) basis. This form must be submitted with the NO<sub>x</sub> Annual Compliance Certification Report (due December 31).*

Step 1 Enter the Compliance Year and the NO<sub>x</sub> Allowance Tracking System (NATS) Account Number of the unit from which allowances are to be deducted. **Allowances held in overdraft accounts may not be specified for deduction.**

Step 2 List by serial number the allowances to be deducted. You may specify single allowances or a series of allowances. In the total column, enter the total number of allowances to be deducted. Verify the accuracy of your entries by computing one of the following simple equations:

$$\text{Start Number} = \text{End Number} - \text{Total} + 1$$

or

$$\text{End Number} = \text{Start Number} + \text{Total} - 1$$

**NOTE: If the serial number range does not correspond with the figure for the total number of allowances, then EPA will rely on the serial number range and not the total number.**

You may copy the form to list additional allowances to be deducted. When you have completed the form, for each NATS account number indicate the page order and total number of pages (e.g., 1 of 4, 2 of 4, etc.) in the boxes at the bottom of each page.

The allowance year, which is the first four digits of the serial numbers of allowances to be deducted must be the same as, or a year prior to, the compliance year listed in Step 1. **When listing allowances for deduction, list all the current year allowances first, followed by any banked allowances (from previous years).**

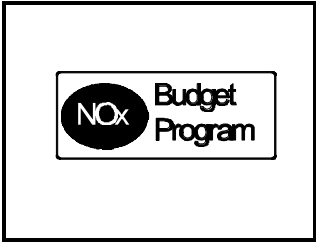
NOTE: EPA will deduct allowances in the following order.

- 1) Current year allowances that are identified on the Allowance Deduction Form
- 2) Current year allowances that are not identified on the Allowance Deduction Form
- 3) Banked allowances that are identified on the Allowance Deduction Form

If you do not identify enough allowances by serial number, EPA will deduct any additional allowances necessary on a first-in, first-out (FIFO) basis.

If you identify more than enough allowances, EPA will deduct the allowances in the order listed on the form. EPA will not deduct more allowances than necessary for compliance.

Step 3 Read the Certifications. Enter your name and AAR ID number. Sign and date the form.



## NO<sub>x</sub> Allowance Deduction (Optional)

For more information, see instructions.

**STEP 1**  
Enter the compliance  
year and NATS account  
number.

**Enter the compliance year and NATS account number.**

Compliance Year	NATS Account Number
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**STEP 2**  
Enter the serial  
numbers of the  
allowances to be  
deducted.

**Enter the serial numbers of the allowances to be deducted.**

**You may specify single allowances or a series of allowances. In the total column, enter the total number of allowances to be deducted. Enter all current year allowances first, followed by any banked allowances (from previous years).**

[illegible]

**STEP 3**  
The AAR should read the certification statement, and sign and date.

**The AAR should read the certification statement, and sign and date.**

**Certification**  
I am authorized to make this submission on behalf of the owners and operators of the budget source and I hereby certify under penalty of law, that I have personally examined the foregoing and am familiar with the information contained in this document and all attachments, and that based on my inquiry of those individuals immediately responsible for obtaining the information, the information is true, accurate and complete. I am aware that there are significant penalties for submitting false information, including possible fines and imprisonment.

I am authorized to make this submission on behalf of the owners and operators of the budget source and I hereby certify under penalty of law, that I have personally examined the foregoing and am familiar with the information contained in this document and all attachments, and that based on my inquiry of those individuals immediately responsible for obtaining the information, the information is true, accurate and complete. I am aware that there are significant penalties for submitting false information, including possible fines and imprisonment.

Name	AAR ID
Signature	Date